IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.V.K.BALI
&
THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 12TH DECEMBER 2006 / 21ST AGRAHAYANA 1928

WA.No. 2817 of 2001(B)
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AGAINST THE JUDGEMENT/ORDER IN OP.7705/2001
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APPELLANTS: RESPONDENTS
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1. THE CORPORATION OF COCHIN, REPRESENTED BY ITS SECRETARY, COCHIN 11

2. REVENUE OFFICER, DIVISION NO. 59, COCHIN CORPORATION, COCHIN 11

BY ADV. SRI.DEEPU THANKAN, SC. COCHIN CORPRN.

RESPONDENT: PETITIONER
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SUNNY ALIAS CHACKO, SON OF V.C. ENASU, RESIDING AT VELUKKARAN HOUSE, BROOK BOND LAY OUT, COIMBATORE 2

BY ADV. SRI.P.J.JOSEPH PANIKKASSERY

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD ON 12/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

V. K. BALI, C.J. &
C.N.RAMACHANDRAN NAIR, J.

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W.A. NO. 2817 OF 2001

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Dated this the 12th day of December, 2006

JUDGMENT

**V.K. BALI, C.J. (ORAL)**

The short order passed by the learned single Judge which is subject matter of Writ Appeal is thus:

> "In the circumstances, I direct that the petitioner should pay the tax from 1997-98 onwards within a period of three months from today. Rest of the demand is not liable to be enforced."

Learned counsel appearing for the appellant in fairness contends that the matter of limitation for recovery of the amount was at one time in favour of the appellant by judgment in JOSE ANTONY V. CORPORATION OF COCHIN, (1995) 1 K.L.T. 304, which has now been overruled by a Division Bench judgment of this Court in CORPORATION OF COCHIN V. NEW INDIA MARITIME AGENCIES (P) LTD., (2003) 2 KLJ 406. It has been held in the Division Bench judgment aforesaid that time for

recovery of property tax is three years under Section 105 of the Kerala Municipal Corporation Act, 1961. In view of the fact that matter is covered against the Corporation by Division Bench judgment aforesaid, this Writ Appeal stands dismissed. However, in view of the fair stand taken by counsel for the appellant, we are not imposing any costs.

(V. K. BALI)
Chief Justice

(C.N.RAMACHANDRAN NAIR)
Judge